

**TENNESSEE GENERAL ASSEMBLY
FISCAL REVIEW COMMITTEE**



FISCAL NOTE

SB 1468 – HB 2173

February 9, 2014

SUMMARY OF BILL: Expands the definition of agriculture to include entertainment activities.

ESTIMATED FISCAL IMPACT:

NOT SIGNIFICANT

Assumption:

- Including entertainment activities in the definition of agriculture will not result in any change in tax collections for state or local governments.

CERTIFICATION:

The information contained herein is true and correct to the best of my knowledge.

A handwritten signature in black ink, appearing to read "Lucian D. Geise".

Lucian D. Geise, Executive Director

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